

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 2455 - HB 2563

February 21, 2018

SUMMARY OF BILL: Extends, from 20 to 30 days, the period of time by which eligible owners of agricultural, forest, or open space land are required to file a petition to convene a hearing of the State Board of Equalization.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Based on information provided by the Comptroller of the Treasury, any impact resulting from extending the period of time for petitions is estimated to be not significant.
- Any impact to state or local government resulting from increasing the time eligible property owners are authorized to file a petition is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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